

UNITED STATES DISTRICT COURT FOR THE
DISTRICT OF MASSACHUSETTS

UNITED STATES OF AMERICA,)	
)	
Plaintiff,)	
)	
v.)	Civil No. 04-10350-NG
)	
RICHARD MAYO and MEREDITH MAYO,)	
)	
Defendants.)	

**MOTION FOR ENTRY OF DEFAULT JUDGMENT
AGAINST RICHARD MAYO AND MEREDITH MAYO**

Pursuant to Rule 55(b) of the Federal Rules of Civil Procedure, the United States of America requests entry of default judgment against Richard Mayo in favor of the United States of America in the amount of \$480,345.93 plus interest accrued or accruing from June 1, 2004 through the date of repayment by defendant Richard Mayo, for Richard Mayo's unpaid federal income tax liabilities, and against Meredith Mayo in favor of the United States of America in the amount of \$68,116.94 plus interest accrued or accruing from June 1, 2004 through the date of repayment by defendant Meredith Mayo, for Meredith Mayo's unpaid federal income tax liabilities. See Govt. Ex. A (Affidavit of Debt).

Entry of default judgment against Richard Mayo and Meredith Mayo is appropriate in this matter, because an entry of default against Richard Mayo and Meredith Mayo has been granted and the United States is seeking a default judgment for a sum which can by computation be made certain.

WHEREFORE, the United States requests that this motion for an entry of default judgment against Richard Mayo and Meredith Mayo be granted.¹

Respectfully submitted,

MICHAEL J. SULLIVAN
United States Attorney

/s/ Barry E. Reiferson
BARRY E. REIFERSON
Trial Attorney
U.S. Department of Justice
Tax Division
Post Office Box 55
Ben Franklin Station
Washington, D.C. 20044
Telephone: (202) 514-6058

¹A proposed Default Judgment for entry by the Clerk of the Court is attached hereto.

UNITED STATES DISTRICT COURT
DISTRICT OF – MASSACHUSETTS (Boston)

UNITED STATES OF AMERICA

Vs.

Richard Mayo and
Meredith Mayo

Civil Action, Case #: 1:04cv-10350-NG

AFFIDAVIT OF DEBT

John P. Keach, being duly sworn, deposes and says:

1. That he is an Advisor in the Collection Technical Services Group, Internal Revenue Service, 380 Westminster Street, Providence, Rhode Island, and has knowledge of the outstanding tax liabilities of Richard Mayo and Meredith Mayo and is authorized to make this affidavit.

2. That the debtor, Richard Mayo, is liable for unpaid Federal Income Tax:

Tax	Year	Assessed Balance	Accrued Interest and Penalty	Balance Due as of June 1, 2004
1040	1988	\$65152.02	\$69684.99	\$135010.01
1040	1989	\$67675.36	\$86207.95	\$153883.31
1040	1990	\$27997.29	\$20427.62	\$48424.91
1040	1996	\$31131.18	\$20616.41	\$51747.59
1040	1997	\$20147.70	\$4479.87	\$24627.57
1040	1998	\$33266.87	\$11317.49	\$54141.28
1040	1999	\$860.93	\$138.00	\$998.93
1040	2001	\$9260.95	\$2251.38	\$11512.33

3. That the total sum of the above outstanding tax, penalty and interest due from Richard Mayo pursuant to U.S.C. Section 6332(d)(2) is \$480,345.93.

4. That the debtor, Meredith Mayo, is liable for unpaid Federal Income Tax:

Tax	Year	Assessed Balance	Accrued Interest and Penalty	Balance Due as of June 1, 2004
1040	1997	\$3022.70	\$1331.80	\$6385.34
1040	1998	\$48619.43	\$13112.17	\$61731.60

5. That the total sum of the above outstanding tax, penalty and interest due from Meredith Mayo pursuant to U.S.C. Section 6332(d)(2) is \$68,116.94.

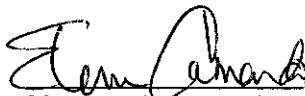


6. That additional interest and penalty will accrue after June 1, 2004, at the rate specified by Internal Revenue Code Sections 6621 and 6622.



John P. Keach, Advisor
Technical Services
Badge 05-02038

Subscribed and sworn before me this 26th day of May, 2004.



Notary Public
My commission expires: 1/16/2006

UNITED STATES DISTRICT COURT FOR THE
DISTRICT OF MASSACHUSETTS

UNITED STATES OF AMERICA,)	
)	
Plaintiff,)	
)	
v.)	Civil No. 04-10350-NG
)	
RICHARD MAYO and MEREDITH MAYO,)	
)	
Defendants.)	

DEFAULT JUDGMENT

Defendants Richard Mayo and Meredith Mayo, having failed to plead or otherwise to defend in this action, and their default having been entered,

NOW, upon application of plaintiff United States of America and upon affidavits demonstrating that defendant Richard Mayo owes the plaintiff United States of America the sum of \$480,345.93 plus interest accrued or accruing from June 1, 2004 through the date of repayment by the defendant Richard Mayo; that defendant Meredith Mayo owes the plaintiff United States of America the sum of \$68,116.94 plus interest accrued or accruing from June 1, 2004 through the date of repayment by the defendant Meredith Mayo; that defendants Richard Mayo and Meredith Mayo are not infants or incompetent persons, and are not in the military service of the United States, it is hereby

ORDERED, ADJUDGED AND DECREED

- (1) that plaintiff United States of America recover from defendant Richard Mayo the sum of \$480,345.93 plus interest accrued from June 1, 2004 through the date of repayment by defendant Richard Mayo, with all interest determined pursuant to 26 U.S.C. §§ 6602, 6621, and 6622, and 28 U.S.C. § 1961(c); and

- (2) that plaintiff United States of America recover from defendant Meredith Mayo the sum of \$68,116.94 plus interest accrued from June 1, 2004 through the date of repayment by defendant Meredith Mayo, with all interest determined pursuant to 26 U.S.C. §§ 6602, 6621, and 6622, and 28 U.S.C. § 1961(c).

Deputy Clerk

Dated: _____, 2004

CERTIFICATE OF SERVICE

IT IS HEREBY CERTIFIED that service of the foregoing United States' MOTION FOR ENTRY OF DEFAULT JUDGMENT AGAINST RICHARD MAYO AND MEREDITH MAYO has been made upon the following by depositing a copy in the United States mail, postage prepaid, this 16th day of June 2004:

Richard Mayo
7 Black Duck Lane
East Orleans, MA 02643

Meredith Mayo
7 Black Duck Lane
East Orleans, MA 02643

/s/ Barry E. Reiferson
BARRY E. REIFERSON
Trial Attorney
Tax Division
U.S. Department of Justice
Post Office Box 55
Ben Franklin Station
Washington, D.C. 20044
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